- (b) If a certificate of release, nonattachment, discharge or subordination of any tax lien is presented to the filing officer for filing he shall enter the same with date of filing in said federal tax lien index on the line where notice of the lien so affected is entered, and permanently attach the original certificate of release, nonattachment, discharge or subordination to the original notice of lien.
- 3-404. Fee for filing notice of lien; billing district directors of internal revenue.

The fee for filing and indexing each notice of lien or certificate or notice affecting the tax lien is \$3.00. The office shall bill the district directors of internal revenue on a monthly basis for fees for documents filed by them.

3-405. Interpretation and citation of §§ 3-401 to 3-405.

Sections 3-401 to 3-405 shall be so interpreted and construed as to effectuate their general purpose to make uniform the law of those states which enact them, and may be cited as the Revised Uniform Federal Tax Lien Registration Act.

Title IV

Requisite of Valid Instruments

Subtitle 1—General Rules

4-101. General.

All deeds conveying property which shall contain the names of the grantor and grantee, a description of the property sufficient to identify the same with reasonable certainty, and the interest or estate intended thereby to be conveyed, shall be sufficient, if executed, ACKNOWLEDGED, and, where required, recorded. Where a deed has been signed by the grantor in accordance with the requirements of Title II of this article, the absence of a seal, acknowledgment or attestation shall not affect the validity of the deed. A corporate seal shall no longer NOT be required for the execution of any deed or other instrument, notwithstanding any provision to the contrary in the corporation's charter, by-laws, or other documents.

4-102. Deed poll.

Where a deed contains a covenant by the grantee or a reservation of an incorporeal interest in the property conveyed by the deed and is signed only by the grantor (deed poll) the acceptance of delivery of the deed by the grantee shall bind the grantee to the provisions in the deed as effectively as if he had signed the deed as a grantee.

4-103. Presumption of validity.

When a deed has been executed, ACKNOWLEDGED, and, where required, recorded, the validity of the deed in respect to its execution and delivery by the grantor to the grantee is presumed.

4-104. Livery of seizin SEISIN and indenting not necessary.

Neither livery of scizin SEISIN nor indenting shall be necessary to the validity of any deed.